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REPORT OF THE PROGRAMME AND BUDGET COMMITTEE: FINANCIAL SITUATION OF UNIDO

Report on the financial situation as of 30 September 1995

Submitted by the Director-General

Summary

Provides an update of the financial situation of UNIDO as of 30 September 1995 in the light of revised estimates of cash flow income from assessed contributions. Updates the information provided in document IDB.14/28 on the status of assessed contributions to the regular budget and advances to the Working Capital Fund. Provides cash flow analyses for 1995 and includes information on the establishment of a separation indemnity reserve and a request to suspend financial regulation 4.2(b) and (c) in respect of the 1992-1993 biennium.

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Introduction

1. The present document describes the revised cash income assumptions for the regular budget for 1995 as of 30 September 1995 and the actions required of the Secretariat and Member States in light of the deteriorating financial situation. In this respect, the Industrial Development Board in decision IDB.14/Dec.7, paragraph (d), decided to consider at its resumed session, with a positive approach, and with a view to its approval by the General Conference at its sixth session, the use of unutilized balances for the biennium 1992-1993. The decision took into account the proposals contained in paragraphs 12 through 15 of document IDB.14/28 on the financial situation of UNIDO. Paragraphs 16 through 19 of that document addressed the Director-General's plans with respect to the establishment of a separation indemnity reserve. In paragraph 19, the Director-General noted that a proposal to establish the reserve would be presented to Member States at the earliest opportunity following the receipt of more definitive information on the prospects for payment of assessed contributions for 1995 and thereafter. The present document provides updated information and justification to support the suspension of financial regulation 4.2(b) and (c) for the retention of the unutilized balance of the appropriations for 1992-1993 and presents an alternative with respect to the establishment of a separation indemnity reserve to be funded from the 1992-1993 unutilized balances and 1994-1995 appropriations.

2. The financial situation of the operational budget has remained stable and the Organization expects to break even or achieve a small surplus in 1995.

I. ASSESSED CONTRIBUTIONS

3. Annex I to the present document shows the status of assessed contributions to the regular budget as of 30 September 1995. As of that date, unpaid assessed contributions for the period 1986 to 1994 amounted to $11,628,735 and AS 221,195,626 (equivalent to $21,475,301 at an exchange rate of US$ 1 = AS 10.30) for a total of $33,104,036. Unpaid assessed contributions for 1995 amounted to $5,395,624 and AS 510,426,066 (equivalent to $49,555,926) for a total equivalent of $54,951,550. The total cumulative amount outstanding was $88,055,586 at current rates. As of 30 September 1995, the collection rate for 1995 amounted to 67.48 per cent of the 1995 assessment. At the same time last year, the collection rate amounted to 68.4 per cent. As of 30 September 1995, only 87 Member States had made full or partial payments of assessed contributions during 1995.

4. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 30 September 1995 amounted to $123,499.

II. CASH FLOW

5. The Organization is facing a severe financial crisis as a result of the substantial reduction in assessed contribution income anticipated from the major contributor in the final quarter of 1995.

6. As mentioned in paragraph 3 above, the collection rate of assessed contributions for 1995, including current and prior year payments, presently amounts to 67.48 per cent of the 1995 assessment. Updated forecasts of non-payment by the major contributor (assuming non-payment of $12 million of the United States of America contribution), and late and non-payment of contributions from other Member States in 1995, indicate that the collection rate at year end would be about 72 per cent as compared to 96.45 per cent at the end of 1994. As a consequence, cash balances, including the Working Capital Fund and all other available regular budget cash resources, would drop to unacceptably low levels before year end (see annex III).

7. In the expectation of a severe financial shortfall in the collection of assessed contributions in 1995, action has been taken and measures introduced to increase income and reduce expenditure and outflow of cash for the remainder of 1995 with a view to improving the year-end cash position. Although the impact of the financial shortfall has been limited through the availability of the Working Capital Fund and previously approved retained surpluses, stringent cost reduction measures have had to be introduced. These measures include:

(a) Delays in buildings management projects and restrictions of supplies and equipment;

(b) Reduced use of consultant, travel and expert group meeting funds;

(c) Cutbacks in the levels of documentation, providing immediate savings in printing, translation and other related costs;

(d) Personnel measures, including suspension of short-term recruitment, restrictive external recruitment, non-extension of short-term appointments or fixed-term appointments of less than one year, shorter extensions of fixed-term appointments, no extensions beyond retirement age;

(e) Other cost reductions, such as use of lower fares for official air travel and no overtime payment for office work;

(f) Deferral of some technical cooperation activities.

8. Definitive information on the forthcoming payment level of the assessed contribution of the United States of America has not yet been communicated. Owing to the prevailing uncertainty in respect of the payment of assessed contributions, two cash flows are presented. The first assumption is that the United States payment will amount to $12 million in 1995. This would be consistent with the statement made by the United States at the fourteenth session of the Board. Taking into account current savings in the 1994-1995 appropriations and the savings expected as a result of the cost reduction exercise now in place, the Organization would be able to cope with the financial situation during the remainder of the biennium and would have a cash balance at the end of 1995 of about $10.5 million. A cash balance of that level at year end should be adequate to meet UNIDO financial commitments outstanding for 1995 and continue operations in January 1996, pending receipt of 1996 regular budget assessed contributions. The second cash flow assumes that the United States does not make payment of its assessed contributions in 1995. The financial situation would then worsen by some $12 million, reducing the cash balance to dangerously low levels and forcing the Organization into an emergency situation.

9. In both cases, to meet immediate ongoing financial commitments requiring cash outlays, the Director-General relies on the Organization's Working Capital Fund, retained surpluses related to the 1988-1989 and 1990-1991 bienniums, the balance of the United Nations loan and assessments collected and projected related to the current biennium. It should be made clear that the income projections, to the extent possible, are based on previous collection rate experience. Should additional outstanding contributions be received over and above those anticipated, the cash balances would obviously improve and could allow for a restoration of deferred technical cooperation activities.

10. It must be emphasized that even though stringent measures have been introduced, such measures cannot replace the legal obligations of Member States to fully pay their assessed contributions. They can be seen as emergency measures and to some extent merely as a postponement of cash outlays.

11. The financial outlook for 1996-1997 and its implications are the subject of a separate document on preliminary expenditure plans (IDB.14/29). It is expected that income from assessed contributions will be significantly lower than foreseen in the programme and budgets 1996-1997. The shortfalls of cash available to finance the budget recommended by the Programme and Budget Committee in conclusion 95/8 will inevitably lead to further cutbacks in expenditure including the freezing of activities and forced staff reductions.

III. UNIDO'S REFORM PROCESS, POSSIBLE PAYMENT FAILURE OF THE MAJOR CONTRIBUTOR AND POSSIBLE STAFF REDUCTION

12. In this connection, it is pertinent to recall the process of reform which was initiated in 1993, and pursued in 1994 and 1995. The findings and measures emerging from this far-reaching reform programme have already been and will be further systematically applied in the Organization. This, in turn, will lead to further significant impacts in the 1996-1997 biennium in terms of rationalized procedures and a concomitant diminishing of certain administrative and support functions. Workload analyses recently undertaken in support and administrative areas will assist in identifying possible redundancies. At the same time, the further focusing of the programmes on key priority themes and subsectors will be undertaken. These developments towards greater efficiency and focusing of the Organization entail certain shifts in staff functions and structures and imply in many cases the need to reduce staff in some specific current functions. The implications of these measures for the staffing of the Organization are a further concentration of Professional staff in specific substantive functions according to the priorities set and a corresponding reduction of staff in various administrative and other general support functions. In the General Service category, staff reductions can be achieved through rationalization of processes.

13. In addition to these changes prompted by internal reform measures, the uncertainties of receipts of assessed contributions by Member States, in particular with the possible failure of the major contributor, the United States of America, to fully meet its financial obligations in the 1996-1997 biennium and its possible withdrawal from UNIDO, would have significant implications for the staffing of the Organization.

14. In view of the above, there can be no doubt that staff reductions will need to be undertaken. Such reductions can be only partially achieved through normal attrition, that is resignations and retirements. Hence, the Organization will need to apply other measures in accordance with provisions of the staff regulations, including early retirement and agreed termination. Depending on the magnitude of the required staff reduction, it will be necessary to foresee staff reduction by non-extension of fixed-term appointments and termination of appointments.

15. These measures will entail termination indemnity payments, as indicated in paragraph 17 below, and

Member States will need to ensure that the Organization is provided with the resources required to enable the payment of such indemnities. It is proposed, therefore, to establish a separation indemnity reserve to facilitate reductions in staff.

IV. SEPARATION INDEMNITY RESERVE

16. Document IDB.14/28 (paragraphs 16 through 19) provided some initial information with respect to the Secretariat's intention to establish a separation indemnity reserve. The establishment of such a reserve is directly linked to the deepening financial crisis affecting the Organization due to the late or non-payment of assessed contributions. It is important to note that establishment of this reserve and its initial funding represent an essential step in the process of introducing a long-term measure to provide financial authority and resources to cover the costs of separation of staff in a timely and systematic manner in accordance with the staff regulations. The level of the reserve would be set at $17 million. The financing of the reserve is described in paragraphs 23 and 24. The establishment of the separation indemnity reserve will not result in any increase to the approved level of the regular budget or in the assessed contributions of Member States.

A. Utilization of the separation indemnity reserve

17. It is anticipated that the separation indemnity reserve would be utilized to pay the entitlements of staff who are separated from UNIDO service and to finance reduction in staff by voluntary measures. The utilization of the reserve would commence during the last quarter of 1995 and extend into the 1996-1997 biennium. Specifically, charges to the reserve, which would be carried out in accordance with established staff rules and regulations, could include:

(a) Termination indemnity, if applicable, according to staff regulation 10.6(a), schedule IV of the staff regulations and staff rule 110.07;

(b) In cases of agreed termination of contracts as provided for in staff regulation 10.3, payment of termination indemnities increased by up to 50 per cent in accordance with staff regulation 10.6(b);

(c) Payment towards pension fund and health insurance contributions in order to protect acquired service credits in the pension and health insurance schemes;

(d) Salary costs incurred during periods of notice and in respect of special leave with full pay, where applicable.

18. In addition, extraordinary common staff costs, e.g. travel and removal costs, repatriation grants, end-of-service allowances and commutation of annual leave may need to be covered to the extent that these could not be absorbed under budgetary provisions for common staff costs. Some resources may also be required for costs associated with the outplacement and retraining of some staff members.

19. In view of the uncertainty in respect of future cash flows and payment of assessed contributions, the scale and timing of staff reductions cannot yet be definitely established. However, on the assumptions outlined in the preliminary expenditure plans (document IDB.14/29), provisional financial estimates of the cost of staff reductions can be made.

20. As described in document IDB.14/29, the preliminary expenditure plans foresee a reduction of 39 Professional posts and 75 General Service posts. Taking into account current vacancies and potential redeployments, this could eventually result in the separation of some 30 Professional and 50 General Service staff. This would represent a charge against the separation indemnity reserve of approximately $7 million. Some allowance is made in this estimate for a period of delay in the implementation of staff reductions extending into the 1996-1997 biennium.

21. Should a further forced reduction of staff be required in 1996 or 1997 owing to future non-payment of assessed contributions and consequent cash shortfalls, an additional number of approximately 30 Professional and 85 General Service occupied posts will be affected in accordance with contingency plans. The additional financial cost of related reductions of staff is estimated at around $10 million.

22. The total cost of staff reductions estimated at this time under the worst-case scenario would thus be around $17 million. The actual costs of the staff reductions would be accounted for in the separation indemnity reserve.

B. Financing the separation indemnity reserve

23. The initial funding of the separation indemnity reserve of $17 million would have to be provided from the cash balances emerging from the unutilized balance of the appropriations for 1992-1993. These balances, as reported in documents PBC.11/8, Statement II.B and IDB.14/28, amount to $14,732,924. Of this amount, $7,588,029 had been received by 30 September 1995 and $7,144,895 remains as unpaid assessed contributions. Some additional income (estimated at $2 million) may still be received during the remainder of 1995 if a number of Member States pay their outstanding contributions related to the 1992-1993 biennium. Member

States are reminded that it is absolutely critical that outstanding contributions be paid and that these balances be made available for the specific purpose of initially funding the separation indemnity reserve. To the extent that the cash resources in respect of the 1992-1993 unutilized balances are insufficient to fund the separation indemnity reserve, the Secretariat plans to establish a maximum charge of approximately $7.5 million against current 1994-1995 appropriations for staff costs for this purpose.

24. As indicated above, the cash available on 30 September 1995 in respect of the 1992-1993 unutilized balances represents only $7.6 million. However, the Secretariat anticipates that the separation indemnity reserve would be fully funded (up to the $17 million level) at the time when indemnity payments are required, as late payments of assessed contributions for the 1992-1993 and 1994-1995 bienniums are received and credited to the reserve.

V. CONCLUSION

25. To alleviate the severe financial crisis faced by the Organization, all Member States that have not yet paid their outstanding assessed regular budget contributions, including advances to the Working Capital Fund, are strongly urged to do so without delay. Managing a financial crisis of such magnitude requires the joint cooperation of the Secretariat and Member States. Without the full financial support of its Members, the Organization will not be able to keep pace with the implementation of important programmes and its process of reform and restructuring will be severely hampered. In anticipation of the need for further expenditure reductions, including staff reductions, the Director-General needs the extraordinary financial support of Member States. One such measure would be the authority for retaining the cash balances in respect of the unutilized balance of the appropriations for 1992-1993.

VI. ACTION REQUIRED OF THE BOARD

26. The Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board, having considered the financial situation of UNIDO as of 30 September 1995 as reflected in document IDB.14/30:

"(a) Takes note of the establishment of a separation indemnity reserve at a level of $17 million to provide financial authority for the cost of separation of staff, as necessary, in a timely and systematic manner consistent with the staff regulations and as described in paragraph 19 of document IDB.14/30;

"(b) Recommends to the General Conference the approval at its sixth session of the suspension of financial regulation 4.2(b) and (c) with respect to the unutilized balance of the appropriations for the biennium 1992-1993 of $14,732,924, which currently comprises the surplus cash account balance of $7,588,029 and unpaid assessed contributions of $7,144,895 as of 30 September 1995, for the purpose of partially funding the separation indemnity reserve;

"(c) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1994-1995 to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 30 September 1995)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1995 — Dollars	Collections and Credits in 1995 — Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE: 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
AFGHANISTAN	0.01	12,684	111,426	1,178	111,426	0	0	12,684	111,426	1,178	111,426	21,636	35,498	90-01-02
ALBANIA	0.01	21,345	111,426	1,178	111,426	0	0	21,345	111,426	1,178	111,426	21,636	44,159	92-01-21
ALGERIA	0.17	0	0	20,024	1,894,238	0	0	0	0	20,024	1,894,238	183,907	203,931	94-05-04
ANGOLA	0.01	17,068	111,426	1,178	111,426	16,401	48,360	667	63,066	1,178	111,426	16,941	18,786	95-06-20
ARGENTINA	0.60	702,333	6,685,545	70,672	6,685,545	84,659	0	617,674	6,685,545	70,672	6,685,545	1,298,164	1,986,510	95-05-31
ARMENIA	0.14	278,690	1,559,960	16,490	1,559,960	0	0	278,690	1,559,960	16,490	1,559,960	302,904	598,084	
AUSTRALIA	1.58	2,761	261,239	186,102	17,605,268	176,033	16,652,776	0	0	12,830	1,213,731	117,838	130,668	95-07-14
AUSTRIA	0.79	0	0	93,051	8,802,634	93,051	8,802,634	0	0	0	0	0	0	95-02-15
AZERBAIJAN	0.23	248,952	2,562,792	27,091	2,562,792	0	0	248,952	2,562,792	27,091	2,562,792	497,630	773,673	
BAHAMAS	0.02	0	0	2,356	222,851	2,356	222,851	0	0	0	0	0	0	95-01-31
BAHRAIN	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-02-21
BANGLADESH	0.01	8,753	111,426	1,178	111,426	9,931	222,852	0	0	0	0	0	0	95-09-25
BARBADOS	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-09-27
BELARUS	0.50	521,561	5,571,287	58,893	5,571,287	183,626	0	337,955	5,571,287	58,893	5,571,287	1,081,804	1,478,652	95-09-27
BELGIUM	1.11	0	0	130,742	12,368,258	130,742	12,368,258	0	0	0	0	0	0	95-05-17
BELIZE	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-03-07
BENIN	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-09-22
BHUTAN	0.01	1,047	98,958	1,178	111,426	219	20,665	828	78,293	1,178	111,426	18,419	20,425	95-03-31
BOLIVIA	0.01	23,616	111,426	1,178	111,426	0	0	23,616	111,426	1,178	111,426	21,636	46,430	91-05-28
BOSNIA AND HERZEGOVINA	0.04	85,389	445,703	4,711	445,703	0	0	85,389	445,703	4,711	445,703	86,544	176,644	
BOTSWANA	0.01	19,324	111,426	1,178	111,426	20,502	222,852	0	0	0	0	0	0	95-03-30
BRAZIL	1.67	184,911	17,492,569	196,703	18,608,100	52,083	4,927,083	132,828	12,565,486	196,703	18,608,100	3,026,562	3,356,093	95-01-05
BULGARIA	0.14	0	0	16,490	1,559,960	0	0	0	0	16,490	1,559,960	151,452	167,942	94-12-30
BURKINA FASO	0.01	60,653	111,426	1,178	111,426	0	0	60,653	111,426	1,178	111,426	21,636	83,467	86-07-01
BURUNDI	0.01	5,871	111,426	1,178	111,426	0	0	5,871	111,426	1,178	111,426	21,636	28,685	94-11-17
CAMEROON	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	94-05-24

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
CAPE VERDE	0.01	30,069	111,426	1,178	111,426	0	0	30,069	111,426	1,178	111,426	21,636	52,883	93-06-09
CENTRAL AFRICAN REPUBLIC	0.01	46,044	111,426	1,178	111,426	0	0	46,044	111,426	1,178	111,426	21,636	68,858	89-02-02
CHAD	0.01	30,100	111,426	1,178	111,426	0	0	30,100	111,426	1,178	111,426	21,636	52,914	.
CHILE	0.08	9,412	890,349	9,423	891,406	0	0	9,412	890,349	9,423	891,406	172,986	191,821	94-10-21
CHINA	0.81	0	0	95,407	9,025,486	95,407	9,025,486	0	0	0	0	0	0	95-03-03
COLOMBIA	0.14	139	13,187	16,490	1,559,960	13,004	1,230,216	0	0	3,625	342,931	33,294	36,919	95-03-21
COMOROS	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	.
CONGO	0.01	40,712	111,426	1,178	111,426	0	0	40,712	111,426	1,178	111,426	21,636	63,526	91-04-29
COSTA RICA	0.01	62,240	111,426	1,178	111,426	19,217	0	43,023	111,426	1,178	111,426	21,636	65,837	95-09-13
COTE D'IVOIRE	0.02	1,914	181,075	2,356	222,851	393	37,216	1,521	143,859	2,356	222,851	35,603	39,480	95-05-26
CROATIA	0.14	148,941	1,559,960	16,490	1,559,960	132,451	0	16,490	1,559,960	16,490	1,559,960	302,904	335,884	95-03-30
CUBA	0.10	89,735	1,114,257	11,779	1,114,257	0	0	89,735	1,114,257	11,779	1,114,257	216,360	317,874	94-05-16
CYPRUS	0.02	0	0	2,356	222,851	2,356	222,851	0	0	0	0	0	0	95-04-06
CZECH REPUBLIC	0.44	0	0	51,826	4,902,733	51,826	4,902,733	0	0	0	0	0	0	95-04-05
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	128,035	557,129	5,889	557,129	0	0	128,035	557,129	5,889	557,129	108,180	242,104	93-07-28
DENMARK	0.68	0	0	80,094	7,576,951	80,094	7,576,951	0	0	0	0	0	0	95-09-25
DJIBOUTI	0.01	30,090	111,426	1,178	111,426	0	0	30,090	111,426	1,178	111,426	21,636	52,904	94-03-18
DOMINICA	0.01	19,325	111,426	1,178	111,426	0	0	19,325	111,426	1,178	111,426	21,636	42,139	93-11-29
DOMINICAN REPUBLIC	0.02	176,026	222,851	2,356	222,851	0	0	176,026	222,851	2,356	222,851	43,272	221,654	.
ECUADOR	0.03	44,157	334,277	3,534	334,277	0	0	44,157	334,277	3,534	334,277	64,908	112,599	94-09-28
EGYPT	0.07	8,228	778,393	8,245	779,980	8,228	778,393	0	0	8,245	779,980	75,726	83,971	95-02-09
EL SALVADOR	0.01	54,212	111,426	1,178	111,426	0	0	54,212	111,426	1,178	111,426	21,636	77,026	.
EQUATORIAL GUINEA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	.
ETHIOPIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-01-04
FIJI	0.01	35,442	111,426	1,178	111,426	36,620	222,852	0	0	0	0	0	0	95-09-25
FINLAND	0.60	0	0	70,672	6,685,545	70,672	6,685,545	0	0	0	0	0	0	95-04-12

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
FRANCE	6.29	0	0	740,874	70,086,796	740,874	70,086,796	0	0	0	0	0	0	95-02-22
GABON	0.02	72,652	222,851	2,356	222,851	41,658	0	30,994	222,851	2,356	222,851	43,272	76,622	95-07-26
GAMBIA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	
GEORGIA	0.22	449,467	2,451,366	25,913	2,451,366	0	0	449,467	2,451,366	25,913	2,451,366	475,994	951,374	
GERMANY	9.37	0	0	1,103,655	104,405,927	1,103,655	104,405,927	0	0	0	0	0	0	95-06-28
GHANA	0.01	1,165	110,137	1,178	111,426	0	0	1,165	110,137	1,178	111,426	21,511	23,854	93-06-25
GREECE	0.37	704	66,549	43,581	4,122,753	24,992	2,364,217	0	0	19,293	1,825,085	177,193	196,486	95-09-05
GRENADA	0.01	41,430	111,426	1,178	111,426	0	0	41,430	111,426	1,178	111,426	21,636	64,244	94-02-28
GUATEMALA	0.02	84,387	222,851	2,356	222,851	0	0	84,387	222,851	2,356	222,851	43,272	130,015	93-08-06
GUINEA	0.01	20,332	111,426	1,178	111,426	0	0	20,332	111,426	1,178	111,426	21,636	43,146	92-11-03
GUINEA-BISSAU	0.01	50,769	111,426	1,178	111,426	0	0	50,769	111,426	1,178	111,426	21,636	73,583	89-11-21
GUYANA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-08-03
HAITI	0.01	61,036	111,426	1,178	111,426	0	0	61,036	111,426	1,178	111,426	21,636	83,850	89-03-28
HONDURAS	0.01	30,409	111,426	1,178	111,426	1,432	0	28,977	111,426	1,178	111,426	21,636	51,791	95-08-21
HUNGARY	0.19	0	0	22,379	2,117,089	22,379	2,117,089	0	0	0	0	0	0	95-05-30
INDIA	0.38	2,824	267,152	44,759	4,234,178	0	0	2,824	267,152	44,759	4,234,178	437,022	484,605	94-08-25
INDONESIA	0.17	0	0	20,024	1,894,238	20,024	1,894,238	0	0	0	0	0	0	95-08-24
IRAN (ISLAMIC REPUBLIC OF)	0.81	67,762	6,410,232	95,407	9,025,486	0	0	67,762	6,410,232	95,407	9,025,486	1,498,614	1,661,783	94-12-22
IRAQ	0.14	383,844	1,559,960	16,490	1,559,960	0	0	383,844	1,559,960	16,490	1,559,960	302,904	703,238	90-06-21
IRELAND	0.19	0	0	22,379	2,117,089	22,379	2,117,089	0	0	0	0	0	0	95-02-21
ISRAEL	0.24	0	0	28,269	2,674,218	0	0	0	0	28,269	2,674,218	259,633	287,902	94-08-04
ITALY	4.50	0	0	530,037	50,141,587	451,886	42,748,457	0	0	78,151	7,393,130	717,780	795,931	95-04-18
JAMAICA	0.01	8,430	111,426	1,178	111,426	9,575	219,712	0	0	33	3,140	305	338	95-09-19
JAPAN	13.06	0	0	1,538,285	145,522,029	1,538,285	145,522,029	0	0	0	0	0	0	95-06-30
JORDAN	0.01	45,088	111,426	1,178	111,426	0	0	45,088	111,426	1,178	111,426	21,636	67,902	90-01-18
KENYA	0.01	30,069	111,426	1,178	111,426	21,279	0	8,790	111,426	1,178	111,426	21,636	31,604	95-02-06
KUWAIT	0.26	0	0	30,624	2,897,069	0	0	0	0	30,624	2,897,069	281,269	311,893	94-04-25

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
KYRGYZSTAN	0.06	67,575	668,554	7,067	668,554	0	0	67,575	668,554	7,067	668,554	129,816	204,458	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	11,130	111,426	1,178	111,426	12,308	222,852	0	0	0	0	0	0	95-02-13
LEBANON	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	10,818	11,996	94-03-08
LESOTHO	0.01	1,176	111,202	1,178	111,426	2,354	222,628	0	0	0	0	0	0	95-08-16
LIBERIA	0.01	38,852	111,426	1,178	111,426	0	0	38,852	111,426	1,178	111,426	21,636	61,666	90-11-19
LIBYAN ARAB JAMAHIRIYA	0.25	711,356	2,785,644	29,446	2,785,644	0	0	711,356	2,785,644	29,446	2,785,644	540,902	1,281,704	93-11-11
LITHUANIA	0.16	221,052	1,782,812	18,846	1,782,812	0	0	221,052	1,782,812	18,846	1,782,812	346,178	586,076	94-12-15
LUXEMBOURG	0.06	0	0	7,067	668,554	7,067	668,554	0	0	0	0	0	0	95-02-10
MADAGASCAR	0.01	15,660	111,426	1,178	111,426	0	0	15,660	111,426	1,178	111,426	21,636	38,474	94-10-10
MALAWI	0.01	885	83,690	1,178	111,426	0	0	885	83,690	1,178	111,426	18,943	21,006	94-11-28
MALAYSIA	0.13	16,044	1,448,535	15,312	1,448,535	31,356	2,897,070	0	0	0	0	0	0	95-05-31
MALDIVES	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	10,818	11,996	94-05-09
MALI	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	
MALTA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-02-27
MAURITANIA	0.01	48,273	111,426	1,178	111,426	0	0	48,273	111,426	1,178	111,426	21,636	71,087	91-11-20
MAURITIUS	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-07-25
MEXICO	0.92	2,985	282,426	108,363	10,251,169	104,558	9,891,268	0	0	6,790	642,327	62,362	69,152	95-09-12
MONGOLIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-05-26
MOROCCO	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-05-16
MOZAMBIQUE	0.01	11,303	111,426	1,178	111,426	9,313	0	1,990	111,426	1,178	111,426	21,636	24,804	95-06-22
MYANMAR	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-03-14
NAMIBIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-01-20
NEPAL	0.01	16,351	111,426	1,178	111,426	15,404	21,884	947	89,542	1,178	111,426	19,511	21,636	95-09-19
NETHERLANDS	1.57	0	0	184,924	17,493,843	184,924	17,493,843	0	0	0	0	0	0	95-01-30
NEW ZEALAND	0.25	0	0	29,446	2,785,644	29,446	2,785,644	0	0	0	0	0	0	95-01-20
NICARAGUA	0.01	65,792	111,42[illegible]	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rof. 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
NIGER	0.01	30,100	111,426	1,178	111,426	0	0	30,100	111,426	1,178	111,426	21,636	52,914	93-12-14
NIGERIA	0.21	284,012	2,339,941	24,735	2,339,941	57,595	0	226,417	2,339,941	24,735	2,339,941	454,358	705,510	95-08-22
NORWAY	0.58	0	0	68,316	6,462,693	68,316	6,462,693	0	0	0	0	0	0	95-02-06
OMAN	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-03-23
PAKISTAN	0.06	12,711	668,554	7,067	668,554	11,286	533,736	1,425	134,818	7,067	668,554	77,997	86,489	95-06-12
PANAMA	0.02	2,171	205,367	2,356	222,851	0	0	2,171	205,367	2,356	222,851	41,575	46,102	94-08-25
PAPUA NEW GUINEA	0.01	20,548	111,426	1,178	111,426	21,726	222,852	0	0	0	0	0	0	95-09-19
PARAGUAY	0.02	103,086	222,851	2,356	222,851	0	0	103,086	222,851	2,356	222,851	43,272	148,714	93-11-23
PERU	0.06	126,077	668,554	7,067	668,554	0	0	126,077	668,554	7,067	668,554	129,816	262,960	93-02-09
PHILIPPINES	0.07	0	0	8,245	779,980	8,245	779,980	0	0	0	0	0	0	95-07-26
POLAND	0.49	0	0	57,715	5,459,862	57,715	5,459,862	0	0	0	0	0	0	95-03-21
PORTUGAL	0.21	22	2,061	24,735	2,339,941	24,757	2,342,002	0	0	0	0	0	0	95-09-25
QATAR	0.06	0	0	5,889	557,129	9	850	0	0	5,880	556,279	54,008	59,888	94-07-07
REPUBLIC OF KOREA	0.72	27,942	2,643,306	84,806	8,022,654	64,516	6,103,180	0	0	48,232	4,562,780	442,988	491,220	95-08-31
REPUBLIC OF MOLDOVA	0.16	170,115	1,782,812	18,846	1,782,812	0	0	170,115	1,782,812	18,846	1,782,812	346,178	535,139	
ROMANIA	0.18	20,484	1,937,800	21,201	2,005,663	0	0	20,484	1,937,800	21,201	2,005,663	382,861	424,546	94-11-17
RUSSIAN FEDERATION	7.04	5,899,355	78,443,728	829,213	78,443,728	5,526,072	43,131,107	373,283	35,312,621	829,213	78,443,728	11,044,306	12,246,802	95-08-21
RWANDA	0.01	9,963	111,426	1,178	111,426	0	0	9,963	111,426	1,178	111,426	21,636	32,777	93-06-08
SAINT KITTS AND NEVIS	0.01	36,671	111,426	1,178	111,426	0	0	36,671	111,426	1,178	111,426	21,636	59,485	94-04-08
SAINT LUCIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-05-10
SAINT VINCENT AND THE GRENADINES	0.01	45,572	111,426	1,178	111,426	0	0	45,572	111,426	1,178	111,426	21,636	68,386	90-04-11
SAO TOME AND PRINCIPE	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	
SAUDI ARABIA	1.01	118,964	11,254,001	118,964	11,254,001	102,016	9,650,759	16,948	1,603,242	118,964	11,254,001	1,248,276	1,384,188	95-08-25
SENEGAL	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	93-02-02
SEYCHELLES	0.01	40,472	111,426	1,178	111,426	0	0	40,472	111,426	1,178	111,426	21,636	63,286	92-09-15

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
SIERRA LEONE	0.01	56,467	111,426	1,178	111,426	0	0	56,467	111,426	1,178	111,426	21,636	79,281	92-08-05
SLOVAKIA	0.14	0	0	16,490	1,559,960	16,490	1,559,960	0	0	0	0	0	0	95-07-06
SLOVENIA	0.10	11,779	1,114,257	11,779	1,114,257	23,558	2,228,514	0	0	0	0	0	0	95-03-24
SOMALIA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	21,636	88,606	
SPAIN	2.08	0	0	244,995	23,176,556	244,995	23,176,556	0	0	0	0	0	0	95-06-31
SRI LANKA	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	10,818	11,996	94-06-24
SUDAN	0.01	20,729	111,426	1,178	111,426	16,400	0	4,329	111,426	1,178	111,426	21,636	27,143	95-07-06
SURINAME	0.01	26,684	111,426	1,178	111,426	0	0	26,684	111,426	1,178	111,426	21,636	49,498	94-01-24
SWAZILAND	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-04-03
SWEDEN	1.16	0	0	136,632	12,925,387	136,632	12,925,387	0	0	0	0	0	0	95-02-13
SWITZERLAND	1.22	0	0	143,699	13,593,941	143,699	13,593,941	0	0	0	0	0	0	95-02-03
SYRIAN ARAB REPUBLIC	0.04	85,299	445,703	4,711	445,703	0	0	85,299	445,703	4,711	445,703	86,544	176,554	91-06-26
TAJIKISTAN	0.05	56,312	557,129	5,889	557,129	0	0	56,312	557,129	5,889	557,129	108,180	170,381	
THAILAND	0.12	0	0	14,134	1,337,109	14,134	1,337,109	0	0	0	0	0	0	95-06-16
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	22,525	222,851	2,356	222,851	0	0	22,525	222,851	2,356	222,851	43,272	68,153	
TOGO	0.01	11,311	111,426	1,178	111,426	0	0	11,311	111,426	1,178	111,426	21,636	34,125	93-12-23
TONGA	0.01	5,368	111,426	1,178	111,426	4,773	55,178	595	56,248	1,178	111,426	16,279	18,052	95-03-03
TRINIDAD AND TOBAGO	0.05	97,788	557,129	5,889	557,129	0	0	97,788	557,129	5,889	557,129	108,180	211,857	93-06-22
TUNISIA	0.03	0	0	3,534	334,277	0	0	0	0	3,534	334,277	32,454	35,988	94-11-29
TURKEY	0.28	29,213	2,763,527	32,980	3,119,921	56,977	5,390,009	0	0	5,216	493,439	47,907	53,123	95-07-24
UGANDA	0.01	11,301	111,426	1,178	111,426	10,000	0	1,301	111,426	1,178	111,426	21,636	24,115	95-01-14
UKRAINE	1.96	2,788,995	21,839,447	230,861	21,839,447	1,631,611	0	1,157,384	21,839,447	230,861	21,839,447	4,240,670	5,628,915	95-05-05
UNITED ARAB EMIRATES	0.22	915,060	2,451,366	25,913	2,451,366	582,165	0	332,885	2,451,366	25,913	2,451,366	475,994	834,792	95-04-18
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	619,554	58,609,944	0	0	0	0	0	0	95-03-31

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rpt. 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED REPUBLIC OF TANZANIA	0.01	13,893	111,426	1,178	111,426	0	0	13,893	111,426	1,178	111,426	21,636	36,707	94-12-30
UNITED STATES OF AMERICA	25.00	887,819	83,987,807	2,944,650	278,564,374	0	0	887,819	83,987,807	2,944,650	278,564,374	35,199,241	39,031,710	94-11-18
URUGUAY	0.04	79,380	445,703	4,711	445,703	0	0	79,380	445,703	4,711	445,703	86,544	170,635	93-02-02
VANUATU	0.01	16,538	111,426	1,178	111,426	0	0	16,538	111,426	1,178	111,426	21,636	39,352	94-12-22
VENEZUELA	0.51	1,039,172	5,682,713	60,071	5,682,713	141,373	0	897,799	5,682,713	60,071	5,682,713	1,103,440	2,061,310	95-06-30
VIET NAM	0.01	71	6,739	1,178	111,426	0	0	71	6,739	1,178	111,426	11,472	12,721	94-10-28
YEMEN	0.01	83,001	111,426	1,178	111,426	0	0	83,001	111,426	1,178	111,426	21,636	105,815	89-03-31
YUGOSLAVIA	0.15	1,075,556	1,671,386	17,668	1,671,386	0	0	1,075,556	1,671,386	17,668	1,671,386	324,540	1,417,764	91-11-12
ZAIRE	0.01	39,876	111,426	1,178	111,426	0	0	39,876	111,426	1,178	111,426	21,636	62,690	89-12-06
ZAMBIA	0.01	27,149	111,426	1,178	111,426	9,066	0	18,083	111,426	1,178	111,426	21,636	40,897	95-05-08
ZIMBABWE	0.01	12,152	111,426	1,178	111,426	11,823	80,297	329	31,129	1,178	111,426	13,840	15,347	95-07-28
Sub-Total 1 (165 States)	100.00													
		86- 57,726	0	0	0	0	0	57,726	0	0	0	0	57,726	
		87- 73,596	0	0	0	0	0	73,596	0	0	0	0	73,596	
		88- 124,781	0	0	0	0	0	124,781	0	0	0	0	124,781	
		89- 318,912	0	0	0	138,883	0	180,029	0	0	0	0	180,029	
		90- 815,160	0	0	0	188,978	0	626,182	0	0	0	0	626,182	
		91- 1,498,579	0	0	0	415,281	0	1,083,298	0	0	0	0	1,083,298	
		92- 3,859,766	0	0	0	1,787,586	0	2,072,180	0	0	0	0	2,072,180	
		93- 10,703,136	0	0	0	5,630,421	0	5,072,715	0	0	0	0	5,072,715	
		94- 3,033,390	286,958,080	0	0	725,786	68,659,523	2,307,604	218,298,557	0	0	21,194,032	23,501,636	
		95- 0	0	11,778,614	1,114,257,501	6,420,681	607,397,059	0	0	5,357,933	506,860,442	49,209,749	54,567,682	
		T- 20,485,046	286,958,080	11,778,614	1,114,257,501	15,307,616	676,056,582	11,598,111	218,298,557	5,357,933	506,860,442	70,403,781	87,359,825	

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 30 September 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rot. 10.30) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
CAMBODIA	0.01		0	0	1,178	111,426	0	0	0	0	1,178	111,426	10,818	11,996	
ERITREA	0.01		0	0	1,178	111,426	0	0	0	0	1,178	111,426	10,818	11,996	
TURKMENISTAN	0.04		0	0	4,711	445,703	0	0	0	0	4,711	445,703	43,272	47,983	
UZBEKISTAN	0.26		30,624	2,897,069	30,624	2,897,069	0	0	30,624	2,897,069	30,624	2,897,069	562,538	623,786	
Sub-Total 2 (169 States)	0.32	94-	30,624	2,897,069	0	0	0	0	30,624	2,897,069	0	0	281,269	311,893	
		95-	0	0	37,691	3,565,624	0	0	0	0	37,691	3,565,624	346,177	383,868	
		T-	30,624	2,897,069	37,691	3,565,624	0	0	30,624	2,897,069	37,691	3,565,624	627,446	695,761	
TOTAL (169 States)	100.32	86-	57,726	0	0	0	0	0	57,726	0	0	0	0	57,726	
		87-	73,596	0	0	0	0	0	73,596	0	0	0	0	73,596	
		88-	124,781	0	0	0	0	0	124,781	0	0	0	0	124,781	
		89-	318,912	0	0	0	138,883	0	180,029	0	0	0	0	180,029	
		90-	815,160	0	0	0	188,978	0	626,182	0	0	0	0	626,182	
		91-	1,498,579	0	0	0	415,281	0	1,083,298	0	0	0	0	1,083,298	
		92-	3,859,766	0	0	0	1,787,586	0	2,072,180	0	0	0	0	2,072,180	
		93-	10,703,136	0	0	0	5,630,421	0	5,072,715	0	0	0	0	5,072,715	
		94-	3,064,014	289,855,149	0	0	725,786	68,659,523	2,338,228	221,195,626	0	0	21,475,301	23,813,529	
		95-	0	0	11,816,305	1,117,823,125	6,420,681	607,397,059	0	0	5,395,624	510,426,066	49,555,926	54,951,550	
		T-	20,515,670	289,855,149	11,816,305	1,117,823,125	15,307,616	676,056,582	11,628,735	221,195,626	5,395,624	510,426,066	71,031,227	88,055,586	

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 30 SEPTEMBER 1995

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	15,300	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	51,736	2,264	0
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	142,200	0	0
AUSTRIA	0.79	71,100	71,100	0	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	28,626	16,374	0
BELGIUM	1.11	99,900	99,900	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	150,300	0	0
BULGARIA	0.14	12,600	12,600	0	0
BURKINA FASO	0.01	900	621	0	279
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	72,900	0	0
COLOMBIA	0.14	12,600	12,600	0	0
COMOROS	0.01	900	8	0	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	12,600	0	0
CUBA	0.10	9,000	9,000	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	39,600	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	61,200	0	0
DJIBOUTI	0.01	900	900	0	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	64	0	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	3	0	897
EQUATORIAL GUINEA	0.01	900	8	0	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	54,000	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
FRANCE	6.29	566,100	566,100	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	8	0	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	843,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	33,300	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	17,100	0	0
INDIA	0.38	34,200	34,200	0	0
INDONESIA	0.17	15,300	15,300	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	72,900	0	0
IRAQ	0.14	12,600	11,056	0	1,544
IRELAND	0.19	17,100	17,100	0	0
ISRAEL	0.24	21,600	21,600	0	0
ITALY	4.50	405,000	405,000	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,175,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	23,400	0	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	22,162	0	338
LITHUANIA	0.16	14,400	14,400	0	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	11,700	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	21	0	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	82,800	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	141,300	0	0
NEW ZEALAND	0.25	22,500	22,500	0	0
NICARAGUA	0.01	900	21	0	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,409	491	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
NORWAY	0.58	52,200	52,200	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	44,100	0	0
PORTUGAL	0.21	18,900	18,900	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	64,800	0	0
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	16,200	0	0
RUSSIAN FEDERATION	7.04	633,600	633,600	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	8	0	892
SAUDI ARABIA	1.01	90,900	87,574	3,326	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	12,600	0	0
SLOVENIA	0.10	9,000	8,100	900	0
SOMALIA	0.01	900	21	0	879
SPAIN	2.08	187,200	187,200	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1988-1994	Collections in 1995	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	900	0	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	104,400	0	0
SWITZERLAND	1.22	109,800	109,800	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	10,800	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	25,200	0	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	108,011	68,389	0
UNITED ARAB EMIRATES	0.22	19,800	19,288	512	0
UNITED KINGDOM	5.26	473,400	473,400	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	45,370	530	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	13,500	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	**100.00**	**9,000,000**	**8,812,515**	**92,786**	**94,699**
CAMBODIA	0.01	900	0	0	900
ERITREA	0.01	900	0	0	900
TURKMENISTAN	0.04	3,600	0	0	3,600
UZBEKISTAN	0.26	23,400	0	0	23,400
Sub-total (4 States)	**0.32**	**28,800**	**0**	**0**	**28,800**
T O T A L (169 States)	**100.32**	**9,028,800**	**8,812,515**	**92,786**	**123,499**

CASH FLOW ANALYSIS FOR 1995 AS OF 30 SEPTEMBER 1995

Table 1. With payment of $12 million from major contributor

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1995	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	28.2	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	21.8	22.6
Revaluation c/	(0.2)	0.7	0.7	1.4	0.2	0.0	(0.1)	0.0	(1.3)	0.5	0.0	0.0
Net opening cash	28.0	29.4	40.9	42.1	39.0	39.6	48.6	40.8	35.3	27.5	21.8	22.6
Contribution income d/												
1992-1993 and prior years	0.0	1.5	4.5	0.3	1.4	0.2	0.0	0.0	0.3	0.0	0.8	0.8
1994	0.8	0.1	0.2	0.5	3.0	0.1	0.3	2.0	0.0	0.5	9.6	0.1
1995	7.4	17.5	8.5	6.1	4.5	18.4	0.9	2.1	1.3	2.8	3.2	0.3
Budgeted income e/	0.1	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.3	0.1	0.1	0.1
Cost reimbursements	0.0	1.0	1.1	1.0	1.2	1.1	1.5	1.0	1.6	1.1	1.3	1.1
Other income f/												
Income CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.4	0.0	0.0	0.0	1.3	0.9	1.0	0.9	0.1	1.6	0.0	0.0
Total incoming cash	8.7	20.2	14.4	8.1	11.4	20.8	3.8	6.1	3.6	6.1	15.0	2.4
Budgeted disbursements i/												
Current biennium	(8.0)	(7.5)	(7.1)	(8.2)	(8.3)	(10.5)	(9.6)	(9.1)	(8.2)	(10.3)	(11.9)	(11.9)
Cost reimbursements	0.0	(0.4)	(1.7)	(1.3)	(1.2)	(1.0)	(1.0)	(1.2)	(1.0)	(1.5)	(1.4)	(1.3)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivebles g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	(1.8)	(1.8)	0.0	0.0	0.0	0.0	(2.4)	0.0	0.0	0.0
Total outgoing cash	(8.0)	(7.9)	(10.6)	(11.3)	(9.5)	(11.5)	(11.6)	(10.3)	(11.6)	(11.8)	(13.3)	(13.2)
Closing cash k/	28.7	41.7	44.7	38.9	40.9	48.9	40.8	36.6	27.3	21.8	23.5	11.8
Liabilities other funds,	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
1992-1993 surplus l/	0.0	(1.5)	(4.0)	(0.1)	(1.3)	(0.2)	0.0	0.0	(0.3)	0.0	(0.9)	(0.8)
Net closing cash m/	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	21.8	22.6	10.5
Uniquidated obligations at 31/12/95 (anticipated)												(15.5)
Surplus/(deficit) at 31/12/95												(5.0)

Table 2. With no payment from major contributor

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1995	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	28.2	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	21.8	10.6
Revaluation c/	(0.2)	0.7	0.7	1.4	0.2	0.0	(0.1)	0.0	(1.3)	0.5	0.0	0.0
Net opening cash	28.0	29.4	40.9	42.1	39.0	39.6	48.6	40.8	35.3	27.5	21.8	10.6
Contribution income d/												
1992-1993 and prior years	0.0	1.5	4.5	0.3	1.4	0.2	0.0	0.0	0.3	0.0	0.8	0.8
1994	0.8	0.1	0.2	0.5	3.0	0.1	0.3	2.0	0.0	0.5	0.6	0.1
1995	7.4	17.5	8.5	6.1	4.5	18.4	0.9	2.1	1.3	2.8	0.2	0.3
Budgeted income e/	0.1	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.3	0.1	0.1	0.1
Cost reimbursements	0.0	1.0	1.1	1.0	1.2	1.1	1.5	1.0	1.6	1.1	1.3	1.1
Other income f/												
Income CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.4	0.0	0.0	0.0	1.3	0.9	1.0	0.9	0.1	1.6	0.0	0.0
Total incoming cash	8.7	20.2	14.4	8.1	11.4	20.8	3.8	6.1	3.6	6.1	3.0	2.4
Budgeted disbursements i/												
Current biennium	(8.0)	(7.5)	(7.1)	(8.2)	(8.3)	(10.5)	(9.6)	(9.1)	(8.2)	(10.3)	(11.9)	(11.9)
Cost reimbursements	0.0	(0.4)	(1.7)	(1.3)	(1.2)	(1.0)	(1.0)	(1.2)	(1.0)	(1.5)	(1.4)	(1.3)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	(1.8)	(1.8)	0.0	0.0	0.0	0.0	(2.4)	0.0	0.0	0.0
Total outgoing cash	(8.0)	(7.9)	(10.6)	(11.3)	(9.5)	(11.5)	(11.6)	(10.3)	(11.6)	(11.8)	(13.3)	(13.2)
Closing cash k/	28.7	41.7	44.7	38.9	40.9	48.9	40.8	36.6	27.3	21.8	11.5	(0.2)
Liabilities other funds,	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
1992-1993 surplus l/	0.0	(1.5)	(4.0)	(0.1)	(1.3)	(0.2)	0.0	0.0	(0.3)	0.0	(0.9)	(0.8)
Net closing cash m/	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	21.8	10.6	(1.5)
Unliquidated obligations at 31/12/95 (anticipated)												(15.5)
Surplus/(deficit) at 31/12/95												(17.0)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS 10.00 for the period October to December 1995.

b/ Opening cash - Shows actual cash available for October 1995 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end 1995.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. Cost reimbursement income includes payments from UNOV and IAEA for costs incurred on their behalf.

f/ Other income - Income from CM.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Includes disbursements against regular budget and regular programme allotments and disbursements for costs incurred by UNOV and IAEA.

j/ Other disbursements - Includes CM disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, UNDCP and surplus accounts.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital